

# APPLICATION QUESTIONS

**I have requested a log in for the Grant Reimbursement Application, but when I use it I just go back to the main page with no link to my district. Have I registered incorrectly?**

The Idaho Department of Education is currently moving to a single login system for all of its online applications. Because this will be used for multiple applications that a user may or may not need access to, we must also authorize the user's access on the department's side. Due to the high volume of requests at this time, there may be a delay between when you request a log in and when this authorization has occurred. To help expedite this at this time, please have the business manager for your district or charter school send an e-mail to [BCPhillips@SDE.Idaho.gov](mailto:BCPhillips@SDE.Idaho.gov) requesting authorization to use this application.

**Why do I not see a particular grant when I log in?**

Grants will only appear in the application if an allocation is currently set up for your district or charter school for that grant. Currently some grants including Title I ARRA funding and State Tobacco Tax funding are still going through their consolidated plan or grant application approval process. Once these have been processed the grants will become available in the system. For other grants, please contact the appropriate grant coordinator for help.

**Why do we have to report additional information when requesting reimbursements from ARRA funds?**

The Federal Government has required additional information be reported for ARRA funding to help track the impact and benefits of these funds. While this has increased the burden on the requestor to obtain additional information, the SDE has attempted to design an application that makes the process as simple as possible by using IFARMS coding and automatically populating fields where possible.

**What is the State Stabilization ARRA funding and what can it be used for?**

These are not additional funds, but are part of your regular FY10 appropriation. The legislature last session reduced general funds (by about 10%) to public schools and replaced those funds with federal stimulus funds. In order to receive the federal monies, you have to provide reporting details as to how the funds were spent.

Due to the way these funds are being made available to the Department, these funds will be distributed in two parts. The first 80% are currently available and must be requested by October 30<sup>th</sup>, 2009. The remaining 20% will become available later and must be requested by April 30<sup>th</sup> 2009. Your districts November 15<sup>th</sup> and May 14<sup>th</sup> foundation payments have been reduced by these amounts, and in order to receive the replacement State Stabilization funding **requests must be entered in the Grant Reimbursement Application on time.**

When these funds are paid out on November 15<sup>th</sup> and May 14<sup>th</sup> 2009, and will be deposited to your general fund using 442000. These funds may be spent as you would spend discretionary money.

**How much of the State Stabilization ARRA funding in total is represented in the application?**

The funds currently shown in the Grant Reimbursement Application are the first 80% of your funding. The remaining 20% will be added when those funds are available.

**Can I request State Stabilization ARRA funding for more than the current 80% allocation and have that applied to the remaining 20% when it becomes available?**

To avoid districts and schools accidentally claiming more funds than they have allocated, the system is set up to not allow requests to be submitted which along with other pending requests total more than that grants total allocations. This means that you will only be able to submit up to the 80% currently allocated and will need to submit further requests once that remaining 20% is available.

**If my district has already spent up to the 80% of the State Stabilization ARRA funding currently available (8% of your total general fund budget) can I go ahead and request the funding all at once now and be done until the other 20% becomes available?**

Yes, as long as you have already spent the funds you are requesting for reimbursement, you can go ahead and submit them now.

**How do the state stabilization fund payments on November 15<sup>th</sup> and May 14<sup>th</sup> affect the regular payments from the state?**

The regular distributions on November 15<sup>th</sup> and May 14<sup>th</sup> will include a portion of the federal funds, provided the district or charter school has submitted its requests on time.

**Do indirect cost rates apply to ARRA funds? What is the rate?**

The allowance for Indirect Cost Recovery depends on the specific grant. For example, for Title I programs cost recovery is allowable, but for school lunch equipment purchases, indirect cost recovery is not allowed. When indirect cost recovery is allowed, it is at the same rate as the current negotiated rate. Please contact your program manager if you are unclear as to the allowability of indirect cost collection.

**How do I report an invoice from a vendor that has two or more IFARMS object codes it can be reported under (e.g. an invoice for services and materials)?**

In this case, you should report that reimbursement request under whichever IFARMS code has the highest value. The only exception to this would be if the invoice contains items that fall under the Capital Objects code, in which case this should be reported under object code 500 regardless of proportion.

**I don't see IFARMS Object Code 700 for property insurance, how do I submit these for State Stabilization ARRA reimbursement?**

The Federal ARRA guidelines do not require property insurance to be tracked separately. Because of this reimbursement requests for these payments can be submitted under Object Code 300 Purchased Services.

**If my district/school uses ARRA funding for reimbursable transportation expenses, will this affect the amount reimbursed?**

The State Stabilization ARRA funding is considered discretionary funding. Because of this, it will not affect the amount reimbursed later for reimbursable transportation expenses.

**Our district/school's accounting system does not break out 512 Elementary salaries and benefits from 515 Secondary salaries and benefits. Do I have to manually divide them out?**

No. Our intention was to use the IFARMS coding to better match the data districts and charter schools had to work with. If your system does not break these two portions out, you may submit them together as either 512 or 515, provided that you enter a reasonable description indicating that these were for both elementary and secondary education.

**Can State Stabilization ARRA funding be used to cover State Tobacco Tax shortfalls?**

Per the Division of School Finance, State Stabilization ARRA funding cannot be used to cover State Tobacco Tax shortfalls.

**What are the ramifications of non-compliance with the recipient reporting requirements?**

Federal awards, like most legal contracts, are made with stipulations outlined in the award's term and conditions. Non-compliance with the reporting requirement as established under section 1512 of the Recovery Act is considered a violation of the award agreement because awards made with Recovery funds have a specific term requiring such compliance. The award term language is found in the Code of Federal Regulations (CFR) in 2 CFR Part 176.50. The Awarding Agency may use any customary remedial actions necessary to ensure compliance, including withholding funds, termination, or suspension and debarment, as appropriate.

**What is CCR number?**

The Central Contractor Registration (CCR) is the primary contractor database for the US Federal Government. CCR collects, validates, stores and disseminates data in support of agency acquisition missions. (Since October 1, 2003, it is Federally mandated that any organization wishing to do business with the Federal government under a Federal Acquisition Regulation (FAR)-based contract must be registered in CCR before being awarded a contract.) Because CCR is a Federally mandated and funded program, there is no cost to

registrants for registering in CCR. Further detailed information on CCR is available at this URL: <http://www.ccr.gov/FAQ.aspx>.

### **What is a D-U-N-S number and who provides it?**

Dun & Bradstreet (D&B) maintains a business database containing information on more than 100 million businesses worldwide. D&B provides a D-U-N-S number, a unique 9-digit identification number, for each physical location of a business organization. D-U-N-S Number assignment is free for all businesses required to register with the U.S. Federal government for contracts or grants. The D-U-N-S number is used by the [www.FederalReporting.gov](http://www.FederalReporting.gov) solution to identify business organizations. Further detailed information on D&B is available at this URL: <http://fedgov.dnb.com/webform>.

### **What is the scope of required data quality reviews?**

Data quality (i.e., accuracy, completeness and timely reporting of information) reviews required by this Guidance are intended to emphasize the avoidance of two key data problems, material omissions and significant reporting errors. Material omissions are defined as instances where required data is not reported or reported information is not otherwise responsive to the data requests resulting in significant risk that the public is not fully informed as to the status of a Recovery Act project or activity. An example of a material omission would be a recipient, or delegated sub-recipient, who fails to report the current percentage of completion for a project and/or an activity that has been funded by the Recovery Act. Instances in which a prime recipient or sub-recipient fails to report entirely would be considered a material omission for the purposes of this Guidance.

In general, material omissions should be minimized by the [www.FederalReporting.gov](http://www.FederalReporting.gov) solution, which will require fields to be completed for successful transmission. However, a material omission may still occur to the extent submitted data is not responsive to a specific data request. For example, a recipient required to report a description of a purchase made from a vendor may not provide sufficient detail in the description for the reader to derive the nature of the purchase.

Significant reporting errors are defined as those instances where required data is not reported accurately and such erroneous reporting results in significant risk that the public will be misled or confused by the recipient report in question. An example of this would be a recipient, or sub-recipient, who reports expenditures in excess of the amount awarded by the Federal funding agency, excluding funding resulting from match requirements. Significant reporting errors may be intentional or accidental. Actions should be taken to reduce either cause.

### **What information are recipients covered by Section 1512 required to report?**

Recipients are required to report an estimate of jobs directly created or retained by project and activity or contract. Recipients will be required to report an aggregate number for the cumulative jobs created or retained for the quarter in a separate numeric field. Recipients will also be asked to provide a narrative description of the employment impact.

A job created is a new position created and filled or an existing unfilled position that is filled as a result of the Recovery Act; a job retained is an existing position that would not have been continued to be filled were it not for Recovery Act funding. A job cannot be counted as both created and retained. Also, only compensated employment in the United States or outlying areas should be counted. See 74 FR 14824 for definitions. The estimate of the number of jobs required by the Recovery Act should be expressed as “full-time equivalents” (FTE), which is calculated as total hours worked in jobs created or retained, divided by the number of hours in a full-time schedule. The FTE estimates must be reported cumulatively each calendar quarter.

Recipients of grants, cooperative agreements, and loans must include in the aggregate number and their narrative description an estimate of jobs created and retained on projects and activities managed.

Recipients should not attempt to report on the employment impact on materials suppliers and central service providers (so-called “indirect” jobs) or on the local community (“induced” jobs). Employees who are not directly charged to Recovery Act supported projects/activities, who, nonetheless, provide critical indirect support, e.g., clerical/administrative staff preparing reports, institutional review board staff members, departmental administrators, are NOT counted as jobs created/retained. Recipients report only direct jobs because they may not have sufficient insight or consistent methodologies for reporting indirect or induced jobs.

The narrative should include a brief description of the types of jobs created or retained. This description may rely on job titles, broader labor categories, or the recipient’s existing practice for describing jobs as long as the terms used are widely understood and describe the general nature of the work.

### **How to I enter job hours created/saved?**

When submitting an activity using the 100/200 salaries and benefits object code, the jobs created and saved should be separated into those created and saved for certified employees, and those created and saved for non-certified employees. These hours should be submitted as the total hours created and saved for the activity you are currently submitting only, and should not include any hours from previous or future requests. If the reimbursement request includes multiple employees, the job hours created and saved should reflect all of these employees and not be entered on a per employee basis.

Example:

A School District is requesting reimbursement for \$5,000.00 spent on wages and benefits for one teaching position saved (60 hours reimbursed by this request) and two created (each at 60 hours reimbursed by this request), as well as saved one part time custodial staff member (40 hours reimbursed by this request). The submission should show:

Activity Number:	329		
Function Code:	512 Elementary School Program		
Object Code:	100 / 200 Salaries & Benefits		
* Amount:	<input type="text" value="200000"/>		
* Activity Description:	<input type="text" value="Teaching and"/> <input type="text" value="Custodial staff"/>		
<b>Job Creation / Retention Details</b> <a href="#">? Click for help</a>			
<u>You are required to enter job hours created / retained for EITHER Certificated Employees OR Non-Certificated Employees.</u>			
Job Hours Created or Retained for:			
Certificated Employees:	<input type="text" value="120"/>	Hours To Date: 0	
Non-Certificated Employees:	<input type="text" value="40"/>	Hours To Date: 0	
* Job Hours Narrative:	<input type="text" value="One part time"/> <input type="text" value="custodial worker"/> <input type="text" value="saved"/>		

For requests in other object codes, total job hours directly created and saved by the reimbursement request by your district/school or by an outside vendor can be submitted together instead of being broken out between certified and non-certified employees.

Example:

Your district/school purchased 20 busses directly from a bus manufacturer for \$1,600,000.00 and have likely saved or created a job for them. After contacting the merchant you have discovered that 200 job hours were created and 600 job hours saved by your purchase. When entering the submission should show:

**Activity Details**

Activity Number: 330

Function Code: 681 Pupil-To-School Transportation Program

Object Code: 500 Capital Objects

\* Amount: 1600000

\* Activity Description: new buses  
Purchased for  
district

\* Infrastructure Maintenance costs  
and possible  
Rationale: danger to students

**Job Creation / Retention Details (Optional)** [Click for help](#)

Job Hours Created or Retained: 800 Hours To Date: 0

Job Hours Narrative: 800 hours created  
and 600 saved by  
bus manufacturer

### How are the job hours submitted used to calculate total jobs created and saved for Federal reporting?

The number of jobs created/retained are reported in the Grant Reimbursement Application by **hours worked**. The following describes how these hours will be rolled up for “full-time equivalent” (FTE) jobs during the quarterly reports the SDE will send to the federal government.

The requirement for reporting jobs is based on a simple calculation used to avoid overstating the number of other than full-time, permanent jobs. This calculation converts part-time or temporary jobs into “full-time equivalent” (FTE) jobs. In order to perform the calculation, a recipient will need the total number of hours worked that are funded by the Recovery Act.

$$\frac{\text{Cumulative Recovery Act Funded Hours Worked (Qtr 1...n)}}{\text{Cumulative Hours in a Full – time Schedule (Qtr 1...n)}} = FTE$$

Example for non-certified positions:

Assume that a recipient is preparing its first request and that the recipient’s Recovery Act funded work required two full-time employees and one part-time employee working half days for the quarter. Also assume that the recipient’s full-time schedule for the quarter is 520 hours (2080 hours in a work-year divided by 4). To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter. In this example, full-time hours worked (520 hrs x 2

employees = 1040 hrs) + part-time hours worked (260 hrs) ÷ number of hours in a full-time schedule for the quarter (520 hrs) = 2.5 FTE reported in the first quarterly report. Because jobs are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours. Reporting is cumulative across the project lifecycle, and will not reset at the beginning of each calendar or fiscal year. In the example above, the 2.5 FTE reported in the first quarterly report will stay the same through the project lifecycle, assuming the same number of employees work the same number of hours. The table below shows the FTE calculations through the lifecycle of an 18 month project that uses full-time, part-time, and temporary workers.

**Based on Non-Certified Position Working 2080 Hours per Year**

Period	3rd qtr	4th qtr	1st qtr	2nd qtr	3rd qtr	4th qtr
Full-Time Schedule	520	1040	1560	2080	2600	3120
Full Time Employee 1	520	1040	1560	2080	2600	3120
Full Time Employee 2	520	1040	1560	2080	2600	3120
Part Time Employee (half time)	260	520	780	1040	1300	1560
Temporary Employee (650 hrs.)	0	0	130	390	650	650
Total Hours Worked	1300	2600	4030	5590	7150	8450
<b>Quarterly FTE</b>	<b>2.50</b>	<b>2.50</b>	<b>2.58</b>	<b>2.69</b>	<b>2.75</b>	<b>2.71</b>

Example for certified positions:

Assume that a recipient is preparing its first request and that the recipient's Recovery Act funded work required two full-time employees and one part-time employee working half days for the quarter. Also assume that the recipient's full-time schedule for the quarter is based on a contract of 1380 hours per year or 345 hours per quarter (1380 hours in a work-year divided by 4). To convert hours worked to number of FTE for the first quarterly report, aggregate all hours worked and divide by the number of hours in a full-time schedule for the quarter. In this example, full-time hours worked (345 hrs x 2 employees = 690 hrs) + part-time hours worked (172 hrs) ÷ number of hours in a full-time schedule for the quarter (345 hrs) = 2.5 FTE reported in the first quarterly report. Because jobs are reported cumulatively each quarter, this same number of FTE would be reported for the second quarter if the same number of employees worked the same number of hours. Reporting is cumulative across the project lifecycle, and will not reset at the beginning of each calendar or fiscal year. In the example above, the 2.5 FTE reported in the first quarterly report will stay the same through the project lifecycle, assuming the same number of employees work the same number of hours. The table below shows the FTE calculations through the lifecycle of an 18 month project that uses full-time, part-time, and temporary workers.



**Based on Certified Position Working 1380 Hours per Year**

<b>Period</b>	<b>3rd qtr</b>	<b>4th qtr</b>	<b>1st qtr</b>	<b>2nd qtr</b>	<b>3rd qtr</b>	<b>4th qtr</b>
Full-Time Schedule	345	690	1035	1380	1725	2070
Full Time Employee 1	345	690	1035	1380	1725	2070
Full Time Employee 2	345	690	1035	1380	1725	2070
Part Time Employee (half time)	172	345	517	690	1300	1034
Temporary Employee (650 hrs.)	0	0	130	390	650	650
Total Hours Worked	862	1725	2717	3840	4962	5824
<b>Quarterly FTE</b>	<b>2.50</b>	<b>2.50</b>	<b>2.62</b>	<b>2.78</b>	<b>2.88</b>	<b>2.81</b>

**How should recipients estimate the job impact of funding?**

Recipients must include an estimate of jobs created and retained on projects and activities managed by their funding recipients and in some cases vendors. They must also include narrative descriptions of how the funds were used. This information will be provided for each project and activity funded by the Recovery Act.

For example, consider a recipient that receives a \$10 million grant for a specific project or activity. Assume the recipient hires five FTE to administer the program at a total cost of \$1 million, and distributes nine \$1 million grants to sub-recipients. In this case, the recipient will report the direct job creation of 5 FTE. The sub-recipient would provide an estimate of the total employment impact of the nine \$1 million grants.

Recipients are required to generate estimates of job impact by directly collecting specific data from sub-recipients and vendors on the total FTE resulting from a sub-award. To the maximum extent practicable, information should be collected from all sub-recipients and vendors in order to generate the most comprehensive and complete job impact numbers available.

In addition to providing this information by project and activity as required by the Recovery Act, as a best practice it is also recommended that State governments post the employment impact of all recovery funds prominently on the State recovery website.